

Real J. Dube
v.
Town of Goffstown

Docket No. 6350-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$110,900 (land, \$45,600; buildings, \$64,700) on a single family home on a 31,000 square foot lot on Mast Road (the Property). For the reasons stated below, the appeal for abatement is granted.

The Taxpayer has the burden of showing the assessment was disproportionately high or unlawful, resulting in the Taxpayer paying an unfair and disproportionate share of taxes. See RSA 76:16-a; Tax 201.04(e); Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985).

The Taxpayer argued that the Property was overassessed because:

- 1) the house is appraised as having three bedrooms but only has two;
- 2) the land behind the house is worthless because it grows wild and requires cutting every two to three years; and
- 3) he is almost 71 years old, has lived there for 38 years and feels he deserves a break on his taxes.

The Town argued:

- 1) a recent inspection of the Property had been taken and the number of bedrooms has been corrected;
- 2) it was discovered that a small part of the basement was finished which had not been assessed;
- 3) the depreciation on the house was changed from 16 percent to 21 percent due to its age;
- 4) comparable sales indicate that the land pricing and uniformity are in line with other properties with an average site index of 4; and

5) based on the recent inspection and adjustments made, the Town's reduced assessment is \$106,100.

Based on the evidence we find the correct assessment should be \$106,100 (land, \$45,600 and building \$60,500).

The Town testified the Property's assessment was arrived at using the same methodology used in assessing other properties in the Town. This testimony is evidence of proportionality. See Bedford Development Company v Town of Bedford, 122 N.H. 187, 189-90 (1982).

If the taxes have been paid, the amount paid on the value in excess of \$106,100 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Michele E. LeBrun, Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Real J. Dube, taxpayer; and the Chairman, Selectmen of Goffstown.

Melanie J. Ekstrom, Deputy Clerk

Date: March 3, 1992

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